

**Michael A. Cohan**  
**CPA**

*CURRICULUM VITAE*

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**PROFESSIONAL EXPERIENCE**

<b>Michael Cohan, CPA, San Francisco Bay Area, CA</b>	<b>January 1998 to Present</b>
<b>Neilson Elggren Durkin &amp; Co., SF &amp; LA, CA</b>	<b>January 1995 to December 1997</b>
<b>Michael Cohan, CPA, San Francisco, CA</b>	<b>January 1989 to December 1994</b>
<b>PricewaterhouseCoopers (Coopers &amp; Lybrand), SF CA</b>	<b>July 1977 to December 1988</b>

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Engagements involving professional services related to litigation, forensic and investigative accounting include:

**In re Personal Communication Services World Corporation:**

Examiner in the United States Bankruptcy Court District of Nevada chapter 11 proceeding of a telecommunications company investigated and reported on allegations of financial fraud and mismanagement.

**CA Department of Corporations:**

Investigative accountant to keeper appointed by the California Department of Corporations to evaluate and investigate financial reporting and regulatory compliance complaints involving a licensed credit/collection company and its principals.

**International Investment Company:**

Audit and accounting expert retained to opine on audit failure in connection with an acquisition transaction.

**St. Paul Fire and Marine Insurance:**

Accounting expert advising insurance investigator regarding the validity of an individuals claims for lost profits and property damages.

**City and County of San Francisco:**

Testifying accounting expert retained by the City Attorney on numerous matters. Gave testimony on alter ego issues, net worth evaluations, solvency factors, damage calculations and other finance and accounting subjects.

**In re Kenetech Windpower, Inc.:**

Accounting and financial advisor to Unsecured Creditors Committee for a non-regulated electrical utility debtor in possession with \$1.7 billion in claims filed, investigated fraud allegations.

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**Metals Trading Company:**

Designated accounting expert in financial fraud litigation and international accounting firm malpractice proceedings in California Superior Court involving metal and commodities trading industry.

**State Attorney General:**

Audit and accounting expert in Wyoming District Court proceeding regarding allegations of false and abusive claims filed under a federal highway construction contract.

**Federal Deposit Insurance Corporation:**

Accounting expert and advisor retained by the internal audit and legal departments in connection with the analysis and investigation of litigation and insurance claim matters. Also, retained as an accounting expert to respond to opposing expert's findings in recovery action.

**In re G.I. Industries, Inc.:**

Investigative accountant to chapter 11 trustee of a solid waste management company retained to prepare a comprehensive report on the debtors complex financial reporting issues related to merger, acquisition and divestiture transactions.

**Individual:**

Accounting expert in arbitration proceeding engaged to calculate damages from the breach of royalty agreements related to entertainment/professional sports products.

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<b>EDUCATION</b>	Bachelor of Science, Business Administration - Accounting Concentration, California State University, Hayward
<b>CREDENTIAL</b>	Certified Public Accountant, California
<b>PROFESSIONAL ASSOCIATIONS</b>	American Institute of Certified Public Accountants California Society of Certified Public Accountants Association of Insolvency and Restructuring Advisors